



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
UNEMPLOYMENT INSURANCE AGENCY
DEPARTMENT OF LABOR & ECONOMIC GROWTH

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Application for SUTA Dumping Program

SUTA (State Unemployment Tax Act) Dumping is tax avoidance by some employers to reduce their unemployment insurance (UI) tax rates, to pay less tax. As a result, these employers shift a portion of their tax liability to all other employers in the state.

This application allows an employer to come forward when they suspect they have been involved in SUTA Dumping. After an employer submits this application, the Unemployment Insurance Agency will conduct an audit of the employer's payment of unemployment taxes. If the audit discloses the employer has underpaid unemployment taxes due to SUTA Dumping, the Agency will consider reduction of interest and/or penalties based on the employer's voluntary submission of this application and cooperative participation in the audit and subsequent process.

If you wish to apply to this SUTA Dumping program, please complete the information below:

Contact Name: _____

Contact Phone Number: _____

Email address: _____

Address: _____

City: _____

State: _____

Zip Code: _____

List all unemployment accounts (companies) involved. (Attach additional sheets if necessary.)

Company Name: _____

UIA Account Number: _____

Briefly describe why you believe the company(ies) listed above may be involved in SUTA Dumping: _____

Has any individual outside your company (such as a CPA or attorney) advised your company to become involved in the practices you believe may be SUTA Dumping? Yes ☐ No ☐

If so, please provide the name of, and contact information for, that person: Name: _____

Contact : _____

Title: _____

Signature of Authorized Employer Representative*

Date: _____

* If an agent of the company, please submit authority to act as agent.

Complete this form and return to: Unemployment Insurance Agency, SUTA Dumping Unit,
Cadillac Place, 3024 West Grand Blvd., Suite 11-500,
Detroit, MI 48202

Fax to: 313-456-3372.

Keep a copy for your records.

For more information about SUTA Dumping:

Visit the UIA website at: www.michigan.gov/uia - call toll-free 800-638-3994 or 313-456-2301 if calling from outside Michigan.

TTY services are available at 1-866-366-0004.

DLEG is an Equal Opportunity Employer and complies with the Americans with Disabilities Act.